Docket #0960 Date Filed: 10/13/2026

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

FILED
OCT 13 2026
CLERK, U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS

In Re:	)	
	)	
HIGHER GROUND EDUCATION, INC.,	)	
	)	
Reorganized Debtor.	)	**Chapter 11 Case No.: 25-80121 (MVL)**
	)	

CREDITOR GORDON, DANA & GILMORE, LLC'S OPPOSITION TO LIQUIDATING TRUSTEE'S FIRST OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM (DUPLICATE AND AMENDED CLAIMS)

Creditor, Gordon, Dana & Gilmore, LLC ("Plaintiff" or "GD&G"), by and through its undersigned counsel, responds in opposition to Liquidating Trustee's First Omnibus Objection to Certain Proofs of Claim (*Duplicate and Amended Claims*) as follows:

1. Creditor, Gordon, Dana & Gilmore, LLC represented Higher Ground Education, Inc. ("HGE") and Guidepost Birmingham LLC ("Guidepost") in the matter styled as *David L. Lucchesi, et al. v. Guidepost Birmingham LLC, et al.*, In the Circuit Court of Jefferson County, Alabama, Birmingham Division, Case No.: 01-CV-901381. Pursuant to that representation GD&G filed a Proof of Claim on August 6, 2025 in this Bankruptcy along with a related Bankruptcy styled as *In re: Guidepost Birmingham LLC*, In the U.S. Bankruptcy Court for the Northern District of Texas, Dallas Division, Case No.: 25-80125.

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2. On September 2, 2026, the Trustee of the HGE Liquidating Trust filed his Liquidating Trustee's First Omnibus Objection to Certain Proofs of Claim (*Duplicate and Amended Claims*) ("Trustee's Objection") [Docket No. 931].

3. A hearing on Liquidating Trustee's First Omnibus Objection to Certain Proofs of Claim (Duplicative and Amended Claims) and Liquidating Trustee's Second Omnibus Objections to Certain Proofs of Claim (Late-Filed Claims) [Docket No. 932] has been set for October 20, 2026 at 2:00 p.m. [*See* Notice of Hearing at Docket No. 933].

4. In Trustee's Objection, Trustee claims that GD&G's claim for Debtor Guidepost Birmingham LLC is duplicative to GD&G's proof of claim in the instant matter as to the proof of claim for HGE. [*See* Trustee's Objection at Exhibit B, Docket No.: 931-2 at p. 8]. While the claims are duplicative in both matters, GD&G is only filing and seeking payment on its claim. While the claims were filed in both bankruptcies because both debtors are obligated to pay the claim pursuant to written engagement letters with GD&G, GD&G is only seeking payment for the amount of its claim in the HGE bankruptcy.

Respectfully submitted,

/s/
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CERTIFICATE OF SERVICE

I hereby certify that a copy of this has been served upon the following by United States mail, first class postage prepaid and properly addressed, by facsimile or by Electronic Filing, on this the 5th day of October 2026.

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